

**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

In re:

The Financial Oversight and Management Board  
for Puerto Rico,

as representative of

The Commonwealth of Puerto Rico, et al.

Debtors.<sup>1</sup>

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

In re:

The Financial Oversight and Management Board  
For Puerto Rico,

as representative of

Puerto Rico Sales Tax Financing Corporation  
("COFINA"),

Debtor.

PROMESA

Title III

No. 17 BK 3284-LTS

**MOTION SUBMITTING CERTIFIED TRANSLATION OF EXHIBIT TO COFINA  
SENIOR BONDHOLDERS' COALITION'S OMNIBUS REPLY TO OBJECTIONS TO  
CONFIRMATION OF SECOND AMENDED TITLE III PLAN OF ADJUSTMENT OF  
PUERTO SALES TAX FINANCING CORPORATION**

To the Honorable United States District Court Judge Laura Taylor Swain:

<sup>1</sup> The Debtors in these Title III cases, along with each Debtor's respective bankruptcy case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (iv) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

COMES NOW the COFINA Senior Bondholders' Coalition,<sup>2</sup> through its undersigned counsel, and respectfully states as follows:

Pursuant to the *Motion for Leave to File Spanish Language Document and Extension of Time to File a Certified Translation* filed in the the bankruptcy cases styled *In re: The Financial Oversight and Management Board for Puerto Rico, as representative of the Commonwealth of Puerto Rico, et. al.*, Bk. No. 17-3283 (Dkt. 4661) and *In re: The Financial Oversight and Management Board for Puerto Rico, as representative of Puerto Rico Sales Tax Financing Corporation*, Bk. No. 17-3284 (Dkt. 440) and this Honorable District Court's Order granting said Motion (Dkt. 4668/448), the COFINA Senior Bondholders' Coalition respectfully submits the certified translation of Exhibit 1 (Dkt. 4665-2, pages 3-19, and Dkt. 445-2, pages 3-19) to the Declaration of Susheel Kirpalani in support of the *Omnibus Reply of the COFINA Senior Bondholders' Coalition to Objections to Confirmation of the Second Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Corporation* ("the Reply").

WHOREFORE, it is respectfully requested that this Honorable Court take notice of the above and accept the attached certified translation of the Exhibit 1 to the Declaration of Susheel Kirpalani in support of the Reply.

RESPECTFULLY SUBMITTED.

In San Juan, Puerto Rico, January 14, 2019.

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<sup>2</sup> The members of the COFINA Senior Bondholders' Coalition are the following entities, either as beneficial holders or on behalf of managed funds and accounts: Aristeia Horizons, L.P.; Canyon Capital Advisors LLC (on behalf of its participating clients); River Canyon Fund Management LLC (on behalf of its participating clients); Decagon Holdings 1, L.L.C.; Decagon Holdings 2, L.L.C.; Decagon Holdings 3, L.L.C.; Decagon Holdings 4, L.L.C.; Decagon Holdings 5, L.L.C.; Decagon Holdings 6, L.L.C.; Decagon Holdings 7, L.L.C.; Decagon Holdings 8, L.L.C.; Decagon Holdings 9, L.L.C.; Decagon Holdings 10, L.L.C.; GoldenTree Asset Management LP; Old Bellows Partners LP; Scoggin Management LP; Taconic Master Fund 1.5 L.P.; Taconic Opportunity Master Fund L.P.; Tilden Park Capital Management LP.; and Whitebox Advisors, LLC.

Respectfully submitted,  
REICHARD & ESCALERA

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**CERTIFICATE OF SERVICE**

I hereby certify that on this same date, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system, which will send notification of such filing to counsel for the parties of record.

/s/Carlos R. Rivera-Ortiz

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